

BUDGET DOCUMENT GUIDE

This budget document is organized in a manner to facilitate your general understanding of the City's fiscal status, to present management's assessment of major issues and, finally, to present the adopted plan for allocating resources to address those issues during the coming fiscal year. The Budget Transmittal Letter is meant to serve as an "executive summary". As such it includes a snapshot of the detailed information found elsewhere in the document. More importantly, it attempts to focus attention on policy issues identified and assumptions made, in formulating the budget. The letter is organized in the following manner:

Summary of Major Efforts and Accomplishments: This section presents a synopsis of significant accomplishments from fiscal year 2002 and major issues for the coming year that are addressed by the fiscal year 2003 budget. This collection of policy issues was the basis for specific staff presentations and Council discussion during the budget workshops. For consistency, this section is organized to coincide with the funding priorities Council identified during its priority goal-setting workshop in January 2001.

Budget Summary – General Fund: This section provides a brief analysis of overall funding for the General Fund. This analysis includes data on expenditures, revenues, staffing changes, and finally a summary presentation of net city cost by department.

Following the Transmittal Letter is a brief synopsis of the budget process, the fiscal policies, and the basic assumptions upon which the budget is based. Most of these policies and assumptions have been in place for some time and are somewhat self-evident, but they are included here to assist the reader understand why certain funding decisions were made. Detailed funding and staffing for each General Fund department are presented next. This section is organized by functional groups: Legislative and Administrative, Development and Maintenance Services, Culture and Leisure Services, and Public Safety Services. Following the General Fund data is a similar display for all other funds and a summary of the City's Capital Improvement Program (CIP) and budget. Detailed schedules of fund appropriations, fund balance projections, and estimated revenues for the budget are included at the back of the document along with supplemental information related to the City of Chula Vista and its budget.